

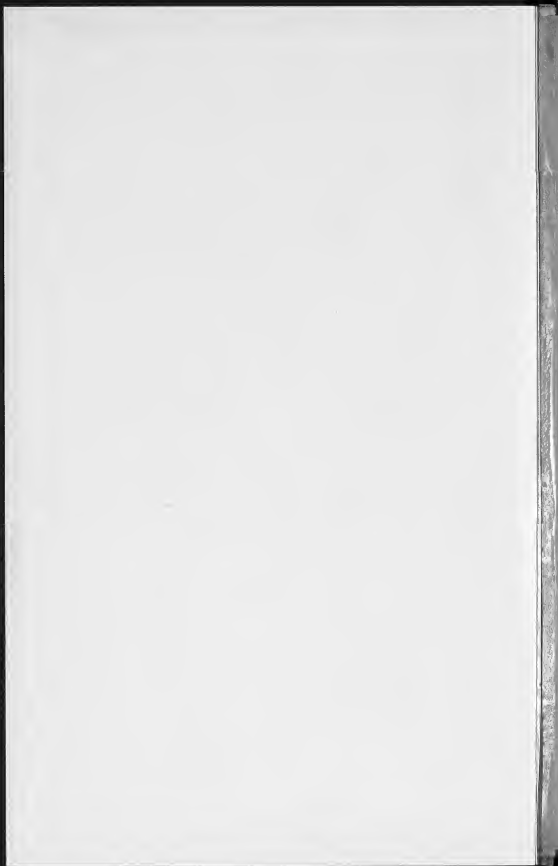
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*Observations on the*  
PRESENT STATE OF  
AGRICULTURE, TITHES, TAXES,  
AND  
*POOR'S RATES, IN ENGLAND.*

—♦—

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# THE HISTORY OF THE

REIGN OF

CHARLES THE FIRST

BY

JOHN BURNET

OF THE UNIVERSITY OF OXFORD

IN TWO VOLUMES

LONDON



OBSERVATIONS  
ON  
THE PRESENT STATE  
OF  
**AGRICULTURE,**  
TITHES,  
POOR'S RATES, AND TAXES,  
IN  
**ENGLAND.**

—♦—  
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—  
1822.

DEDICATED

TO THE

RIGHT HONOURABLE THE

EARL OF LIVERPOOL, K. G.

*First Lord of the Treasury,*

*&c. &c. &c.*

BY

*THE AUTHOR.*

## OBSERVATIONS

On the present State of

## AGRICULTURE,

&c. &c.

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THE productions of the plough, the result of labour and capital, may, without scrupulous investigation, appear equally entitled to the same prohibitory means of legislative protection, with those of the loom and the furnace; but the productions of the former differ as essentially from those of the latter, as their application to the necessities of life. Men may live without expensive draperies and costly ornaments, but as bread has ever been with truth considered the indispensable staff of life, without which all other food would soon cease to afford nourishment, every restraint laid upon the multiplication of corn, either by domestic growth, or importation from countries more abundantly supplied, becomes a serious and alarming evil; which by checking the progress

of population, destroys the most solid foundation, upon which national prosperity and greatness is established and upheld.

The views, opinions, and legislative measures of statesmen, are subject to the same uncertainty, mutability, and disappointment with those of all other persons, who pursue speculative and abstract theories without the aid of numbers or proportion; differing however widely in their results, as the errors of the one are often calamitous and irreparable, whilst those of the others are only injurious to themselves. Fortuitous circumstances may influence the most important events and results of war, but legislative measures, successfully operating upon the character and interests of nations, is the only solid manifestation of the wisdom of statesmen.

Although the corn laws have now been in operation above two centuries, it is even still a subject of infinite doubt and controversy, whether their tendency has been beneficial or hostile to the complicated interests which they are intended to embrace. In a country where agriculture is yet in its infancy, the restraint of moderate corn laws might perhaps prove beneficial; but their operation should be entirely directed to promote actual agricultural improve-

ment, not for almost the exclusive benefit of the landed proprietor, regardless of the still more important interests of all the other gradations of the community. It should never be forgotten that the property of the soil of every country originally belonged to the *people*, was by them transferred to the sovereign power, from whence it devolved to the proprietor; surely, under an implied understanding, that it was to be so held and used for the public good. When the ancient sovereigns of England granted the absolute investiture of landed property to their subjects, they never contemplated that land would have become so extensive and general a subject of uncaring monopoly as it has unfortunately done; the prolific source from whence hath sprung most of those domestic evils that are now said to press upon us, and which may be traced to the cupidity of the proprietors, under no legislative restraint, yielding to the insatiable avidity of agriculturists to possess extensive tracts of land, to the almost utter exclusion of the industrious yeoman—the venerable parent of English agriculture.

This most ungenerous exercise of property, powerfully embracing the monopoly of corn, against which the laws of England in her best days were directed with inflexible severity, also incalculably diminishes the produce of our fields; as no agriculturist

will be bold enough seriously to maintain, that 1000 acres in the occupation of one person, will produce the same quantity of human food, be his capital and industry what they may, that the same extent of land has the capacity of yielding in the occupation of twenty laborious husbandmen. It is to be lamented that a less wise, and far less patriotic system, has been unfortunately too long acted upon, with hitherto apparent success; but it resembles a deceitful poison, pleasant to the taste, but inevitably fatal to the constitution. This unfeeling system of agricultural economy, proceeds upon the calculation that the constant labour of thirty men and forty horses is fully adequate to the most perfect cultivation of the number of acres already enumerated, and to ensure that the greatest possible produce is derived from the soil, and transplanted from the farm.

It is most readily admitted that this system is extremely convenient and advantageous to two classes of men, namely, the proprietor of land, and the agriculturist of capital; as it enables the latter, by a great diminution of human and animal labour, and with less produce, as the one must ever be in the ratio of the other, to pay the former a higher rent, after deducting a liberal remuneration for the capital employed. But, at the same time, let it not be forgotten, that the effect

of this system is to reduce, at the least, twenty industrious husbandmen with their families, comprising 120 persons or more, ultimately to pauperism and the workhouse, and, in that character, to force back the imaginary profits of the proprietor and the monopolist.

The surface of this country, with the exception of the royal forests, and some commons, has long ago received all the improvement of which it is susceptible, for the common purposes of agriculture; and although in some districts, the practical system of husbandry maybe defective, which may be uniformly traced to the extensive monopoly of land, there does not appear to exist the slightest justifiable pretence for continuing any restraint on, or fixing any limitation to, the importation of foreign corn, but with the intent of upholding, if possible, the excessive rent and monopoly of land, and the consequent high price of all the necessaries of life; and so for ever prostrate at the feet of the higher orders the rights and very existence of the great body of the people.

I am well aware that any interference on the part of the legislature in the disposal, arrangement, or management of landed property, would encounter the utmost hostility from the proprietors, conceiving their rights paramount over their own estates. But I am

humbly of opinion, that if there exists no legal provision, applicable to a branch of our political economy of such vital importance to the public, it would be highly expedient to obtain some legislative measure, to restrain the monopoly of land in the actual occupation of one tenant to a moderate extent, say 300 acres, and to promote as much as possible the occupation of land in tenements not exceeding 50 acres. This would be a kind of equivalent to the public for the existing corn laws, as without such restraint their operation gives the landholder a twofold monopoly; the first, that created by his present unrestrained power to dispose of his property as he pleases, without any regard to the convenience or advantage of the public, or being influenced by any other consideration but his own personal interest; and secondly, that occasioned by the operation of the existing laws: a third, and still more pernicious monopoly, would be made to exist in the property of land, should the most extraordinary demand, of a duty upon foreign corn imported, be conceded. It is the most sacred duty of the sovereign, as well as of the legislature, to restrain any system, either of agriculture or commerce, that tends to press injuriously upon the body of the people, by raising the price of the indispensable necessities of life. If lands worth two pounds per acre



some twelve years back, be now reduced in value to ten shillings, or lower, is it important to the public in general, unless it can be manifested that they are pledged to give land a certain value, and proprietors a fixed revenue? It is surely more conformable to justice and humanity, that they should accommodate themselves to their reduced incomes, than that the lower orders of England should be forced to become paupers, thieves, and mendicants, or starve for want of bread. If Providence smiles upon our harvests, and gladdens the hearts of the poor, are we to interpose a cruel monopoly, or impious restraints, to frustrate the heavenly boon?

The benefits that would result to the British empire, from reverting to the ancient and rational system of occupying land in small tenements, must be obvious to every unprejudiced and disinterested person. It would double the various produce of our fields, give a death-blow to monopoly and pauperism, and afford our now starving hinds, mechanicks, and manufacturers, abundance of those viands so necessary for a laborious life, and which they so well deserve. Two most powerful obstacles in appearance, it must be confessed, oppose themselves to this salutary change—the great expence that would be incurred in reducing extensive farms into small tenements—and

the cupidity of the proprietor, and agricultural monopolists, already noticed. The first is more ideal than real; and the reformation only demands, like other important achievements, to be fearlessly commenced, and generally put in execution, to answer the most sanguine expectations of the public: and the cupidity of the last would be amply gratified, unhappily impressed as they are, with no more friendly feelings towards the community at large, than that of rendering them subservient in perpetuating their own profits—a consummation on which they would fain make us believe, the very existence of this great empire, its laws, liberties, finances, and commerce, hang suspended. The only rational object to be attained from encouraging agriculture, is, to render human food cheap and abundant, not to enrich individuals, or merely to embellish the face of the country.

MR. PLAYFAIR, in his letter on agricultural distress, does not attribute the same either to the high rent of land, or public and parochial burdens affecting it. In those districts where rates, tithes, and rent (twenty-five shillings per acre) approach his calculation, the cultivators may perhaps have less right to complain; but I rather think that gentleman will have some difficulty in illustrating his reasoning by the actual state of any one district in the kingdom; as in

every instance where rates are low, or lands tithe free, rent is proportionably high: In fact it may be said to be a mere delusion on the part of the cultivator, to complain either of rates, tithes, or taxes, under the present system of agriculture; for, were they even all utterly abolished, it would only tend to enrich the landed proprietor, not to benefit the farmer.

Calculations to ascertain the average of rates, tithes, and taxes; the profits of the farmer, the corn merchant, the brewer, and the baker; however ingenious and amusing, cannot in the slightest degree avail to alleviate or avert the clamorous calamities of the landed interest. Where they do exist, they are to be ascribed, in a great measure, to the landed proprietors themselves, preferring men of mere capital, with perhaps some theory acquired from the speculative digressions of the defunct agricultural board, to the occupation of their lands, to the laborious husbandman, whose mind, and frame, and manners, were formed for the toil of husbandry. Indeed it is difficult to pronounce those calamities otherwise than as the effect of a vitiated system, when the corn merchant, the brewer, the baker, are each abundantly prosperous: as they are all more or less affected by taxation. The public, therefore, should be extremely cautious in extending sympathy too far in a matter to which they

can do no good, but may do infinite harm ; and should adopt this as an indisputable axiom—that *agricultural* distress is to be attributed in a much greater degree to *high rents, excessive tithes, the monopoly of land,* and in the present state of the country, *their certain concomitants enormous poor's rates,* than to taxation, or any other imaginary cause.

Those who are friendly to MR. PLAYFAIR's doctrine, and would persuade us that our agricultural distresses proceed from the *regretted* monopoly of corn dealers; or from the pressure of taxation ; from the *cruelty* of MR. PEELE, in abridging the prodigious national evil of a paper currency, and arousing the country from the agreeable delusion in which it was so long absorbed ; and various other imaginary causes, are ready to make any sacrifice that would not immediately trench upon their own pockets, to regain their past repose : They would abridge the revenue, violate public faith, obscure the dignity of the crown, and sully the honour of the country, to indulge in past profusion ; and rid themselves, at the expence of others, from the pressure of burdens and distress, into which their own cupidity, and the monopolizing spirit of speculative agriculturists, have plunged them, and which have tended so eminently to oppress and distract the community at large. However enormous and

burdensome may be the taxation of this country, still it should ever be held in remembrance, and will be so by every true patriot, that it originated from the most sacred of all earthly obligations—the defence of our country from foreign invasion!—a duty which mankind have ever considered as not too dearly fulfilled even with the sacrifice of their lives, much less of their properties.

The landed interest alone, as they have the most vital concern in the subject at issue, have the power to remedy our agricultural distresses, unless they proceed from some other causes than high rents, a vitiated system, and superabundant crops; and I fearlessly, but confidently maintain, that if rents were lowered one half, tithes modified in proportion, and the defective, selfish, and impolitic system of agricultural monopoly, which has almost deprived the labouring classes of their birth-right of tilling the soil, abandoned, that all would be speedily right again. But the sentiments of the landed interest appear widely opposed to so reasonable and effectual a remedy for the epidemic of the day. They cry out for corn bills, and protecting prices, and denounce them when obtained; traduce and vilify ministers and taxation as the sources of the evils they allege to exist; speak and write to inflame the public mind, and to deceive

them with false and illusory reasoning, in order to divert attention from the real cause which overwhelms this country with poverty, crimes, and wretchedness, amidst boundless wealth, luxury, and splendour, and it can never be too often repeated—high rents, excessive tithes, the monopoly of land, and their certain concomitants—enormous poor's rates. And until this is remedied or surmounted, either by the strong arm of the legislature, or the humanity and wisdom of the landed interest and clergy, all our calamities must continue to increase. The time is past for temporary deductions of rent, and all such pitiable palliatives, to have any good effect; and whatever may be the final issue, the public, I repeat, is infinitely indebted to MR. PEEL for having unveiled, and partly dissipated, the fatal illusion that so intensely concealed the defects and fallacy of our agricultural system.

Of the many important causes, which have tended since the year 1784 to produce the present crisis, so impiously made the subject of such clamorous complaint, not the least conspicuous are the agricultural improvements that have been effected in North Britain, extending to its most remote coasts; and as the produce of its fields has been as much improved in quality as it has outstripped its consumption, a large surplus of corn has in consequence been made to operate to

the disadvantage of the English farmer. Let it not however be imagined that corn can be produced in Scotland at a cheaper rate than in South Britain. The reverse is the case, as the climate is worse, the soil inferior, and the Scottish farmers have less capital, and pay infinitely higher rents, than their more southern neighbours. It may also be calculated that near 2,000,000 acres have been added to the productive lands of England since that period, which might be occupied in some other way with manifest advantage to our agricultural capital, and little injury to the community, as towards the close of the last century, and until the termination of the war, an universal rage appeared to pervade our agriculturists, to convert every kind of surface into arable land, with little regard to its permanent capacity : all of which is now become equally galling to the proprietor and tenant.

The system of monopoly, so prevalent in England, has also extended itself even in a more alarming degree in the mountainous districts of Scotland ; in consequence of which the whole thereof capable of being depastured by sheep, once peopled by a brave, hardy, and happy race, has been almost entirely depopulated, and the unfortunate outcasts driven to seek a precarious asylum and existence, foreign to their natures and habits, either in our manufacturing

districts, or upon the frigid and inhospitable shores of North America; where, still clinging to the shadow of their former happiness and freedom, they are only relieved by the friendly hand of death from their accumulating sufferings and disappointments. The result of this unfeeling system of outrage and spoliation has equally disappointed the visionary, though alluring prospects presented to the Highland proprietors. They indeed acquired large ideal incomes, increased their establishments, and borrowed largely upon their estates, but from the total incapability of their new tenants to fulfil their extravagant engagements, they speedily found themselves in an infinitely worse situation than when surrounded by their ancient friends the Highlanders.

Tithes, which operate as so great a drawback to agriculture, as at present exacted, if their specific amount were fixed and modified by law, and uniform throughout England, all that is odious and oppressive in their character would cease. The purchaser of land would be enabled to proceed upon a stable and unequivocal foundation; and the cultivator would be relieved from the irritation and oppression of exactions, ever varying in their character and amount, by being bound to specific payments. This impediment resulting to agriculture, may, it is pre-



sumed, be partly removed or remedied by a very simple plan—a general valuation of them to be made, converted into money by the verdict of a jury, and established as a permanent stipend upon the land.

I am well aware that the clergy have uniformly manifested the utmost distrust and jealousy of any interference with their temporal rights ; they should, however, permit a respectful veil to overshadow their divine and constitutional origin, and condescend to consider their temperate exaction intimately blended with public prosperity, nay, with the success and diffusion of the inestimable religion of which they are the ministers. It is a system of moderate but steady advancement in agriculture, that gives increasing value and importance to fixed incomes of every denomination. Tithes were intended to operate as a tax upon property, not upon the labour and capital of the cultivator ; and though they should be taken into mature consideration by all husbandmen who subject themselves to their operation, they may or may not become oppressive in their exaction, as he is enterprising on the reverse. If more successful in the cultivation of his fields, than the calculation of his tithes proceeded upon, so much of the produce of his enterprise and capital goes to the church, for which he receives no remuneration from the proprie-

tor. It is when they operate in this way, and are exacted in kind, or at a high conversion, that they become so intolerable an oppression to the farmer, Rent, however high, is specific and stationary; the effect of the system of tithes, is to augment in proportion to the capital and industry of the cultivator.

The tithes of North Britain are placed under limitations extremely favourable to its agriculture. The stipends of the clergy are specific, and paid directly by the proprietor of the land, upon which it is a real burthen. As the system that prevails there may not be generally known in England, I shall take leave to give a brief narrative of it. Previous to the reformation in Scotland, commenced towards the close of the sixteenth century, the same system of tithes, or as they are there denominated *tiends*, prevailed as in England. When that event was accomplished, the Scottish presbyterian clergy being without any legal provision, an act of the Scottish parliament set apart one fifth of their *free land rent*, as a permanent provision for the reformed church. At the same time a court of tiends was erected, composed of the judges of the supreme court of session, for the sole purpose of administering the temporal affairs of the church; and applying the foregoing provision, in augmenting, from time to time, the stipends of the parochial clergy,

as they judged expedient. It was at the same time provided, that the proprietors of land, who had not the property of their own tiends, should have it in their power, by the following legal process, to determine in perpetuity, the tiends to affect their properties applicable to the church. An action of declarator is instituted before the court of tiends, to which the incumbent of the parish, in which the lands are situated, as well as the titular or lay proprietor of the tiends, if there is such, must be made parties. The court, as a matter of course, grants a commission, to prove by evidence upon oath before a commissioner named, the actual rent of the lands, the tiends of which are to be valued, together with the public and parochial burdens affecting it; and upon the same being certified to the court, they remit to their clerk, to report the free tiends conformable to the proof; upon which they pronounce an unalterable decree, which for ever precludes any further increase of the tiends of such property. Where advantage was taken of this at an early period, when the agriculture of North Britain was in its infancy, and the rent of land low, it became, and continues, highly advantageous to the proprietors of such land; but extremely injurious to the clerical order, whose livings, in every such instance, are very limited.

When a clergyman of the church of Scotland wished to augment his stipend, which in the early period of that establishment was extremely small, he raised an action of augmentation against his heritors before the court of tieids, which he was not precluded from repeating as often as he pleased; and whether he succeeded or not, which entirely depended upon the temper of the court, he thus had it in his power to become very troublesome to his heritors, and to involve them in very considerable expence in defending such actions. It was therefore found expedient about 1810, by a British act of parliament, to restrain the Scottish clergy in the exercise of so undefined a right, and to limit the period of suing for future augmentations of stipend, in the first instance to fifteen years from the last obtained; and after a lapse of twenty years thereafter.

All this will appear extraordinary, to those accustomed to the powerful influence of the hierarchy of England, who have always resolutely and successfully maintained all their civil rights and privileges. It is manifest that the less powerful church of Scotland has been made to yield to the superior influence of her secular opponents, who are, and have long been, in the secure enjoyment of a large amount of the revenue of that church, to which most certainly they

have no legal right. This system has however been productive of one beneficial result; precluding, for ever, all those unpleasant feelings and animosities which disturb the harmony of the laity and clergy of England; and more particularly of Ireland.

The stipends of the Scottish clergy may average, in the cities of Edinburgh and Glasgow, about £500 per annum, in some other towns about £300, and throughout the rest of North Britain about £200, with the exception of the remote highlands and islands, where the parochial tiends are deficient; and in all such cases, a stipend of £150 is made up by the munificence of the legislature. It may not be unworthy of notice, that the stipends in Scotland are in general paid chiefly in victual; wheat, barley, and oats in the lowlands, barley and oatmeal north of the Grampians, with about a third in money all over; of course when the price of victual is high, it makes a considerable variation for the better in the Scottish stipend, it being entirely optional to the clergyman, under the late act, to take the same in kind, or at the highest current price.

The predominant influence of the landed interest of Scotland, in frustrating the temporal views of their church, in the establishment of which they shed so

much of their blood, and expended so much of their treasure, has also been very strongly manifested in the legislative measure to which I have just alluded. Previously they received their stipends according to the local measure of the district, but when augmentations are awarded under the new act, they are bound to the standard measure of Scotland for their whole stipends, which is an eighth part less : and consequently unless the augmentation is considerable, it diminishes instead of adding to their livings, which deters many from hazarding the experiment. Upon the whole, it must be considered extremely hard, nay unfair, by every disinterested observer, to deal out with so sparing and unwilling a hand, the ample patrimony of a church, which had it been defended and administered on their part with common prudence, would have placed them in circumstances of considerable affluence, instead of proverbial poverty. But in the valuation of their parochial tiends, they neither acted in concert, or upon any fixed plan, and with little regard to the interest of their successors, or the aggrandisement of their national church.

National charity is most highly to be extolled as an exalted proof of public virtue, warm and active piety ; but in its administration the utmost caution and discrimination should be exercised. When its

application is promiscuous, when the claims of the profligate and virtuous poor are equally recognised; and their necessities relieved, public benevolence may, and does, become productive of the most pernicious consequences. The aged, the infirm, the unprotected young, and those suffering under the merciless scourge of adverse fortune, are the legitimate objects of national charity.

That the poor's laws of England are extremely oppressive in their operation, and that the great and benevolent object of their institution is almost wholly lost sight of, appear to be universally acknowledged. It is not by any means hazarding too much to assert, that one half of the sum that is at present exacted, under pretence of maintaining the poor, might be saved to the public by totally abolishing the abominable and degrading system of parish prisons, commonly called workhouses, which are more adapted to the meridian of Muscovy or Prussia, than of England; and giving pecuniary aid in every instance to needy paupers under proper regulations. Such relief, however limited the amount, would be thankfully accepted; and would be productive of consequence very different from the never-failing result of entering those receptacles of misery, oppression, and contempt. No person ever became the inmate of a poor-house but left

it with perverted principles, often with a prostituted character, and always with the loss of that honest pride that disdains to live upon public charity, but under circumstances of the most urgent necessity.

I am fully alive to the importance of this subject, and to the distinguished talents that have been unsuccessfully opposed to the universally admitted oppression and mal-administration of our poor's laws; and the extreme difficulty of suggesting any plan of revising them without a total repeal, and commencing a new system better suited to the present circumstances of the country. The contagion has preyed too long upon, and interwoven itself too intimately with, its vital energies, to be removed or remedied but by determined and efficacious measures. If in any department of our political economy reform is required, it is in the disgraceful administration of our poor's laws; and especially in the abolition of the system of *select* or close vestries—a system fraught with all that is most obnoxious and pernicious; with insolence, extravagance, partiality, oppression without redress, venality, and speculation. The cruelty and folly of removing paupers, the wretched support awaiting them after this unfeeling and expensive operation; the disgraceful, nay, criminal partiality that is exercised in all our corporate towns in assessing the



poor's rates ; the shameful tyranny practised by the governors and matrons of poor's houses, (particularly in and about the metropolis) in restraining the liberty of the male and female paupers, aged as well as young, and appropriating the produce of their labour almost wholly to themselves, is altogether so repugnant to the spirit and character of the English laws and constitution, as loudly to demand the most speedy and fundamental reform. I grant if you examine all the overseers, governors, and matrons, in England, that they will unanimously give a very different picture of pauperism, and all the wretchedness and evils consequent upon it ; but they are too obvious, and speak with a tongue too loud, to be put down by such testimony.

The most simple and effectual plan for the efficacious and pure administration of the poor's laws, involving a revenue so vast and interests so multifarious, appears to be by the intervention of a central board, subordinate boards, or commissions in each county, and parish committees. The last to be elected annually by the parishioners, the county commissions by the committees, and the central board by the commissions ; restricted to one representative from each county and town of 10,000 or more inhabitants. The committees to prepare descriptive lists of the poor for

the commissions, upon which to found an equal assessment for the county, to enable the central board to promulgate a general rate for the kingdom. The poor to be classed according to their previous circumstances, and to receive relief where they happen to be resident, from ten shillings per week down to five shillings, which should be the lowest amount of relief granted, with the exception of three shillings to children; as dealing out trifles to paupers, is a vain and pitiful expenditure of public money, grievous in its exaction, and fallacious in its application.

The funds of the poor thus administered, would effectually preclude all vexatious oppression and speculation; and might be appropriated in a variety of ways infinitely more advantageous to the community, as well as to the poor, than inflexibly to persevere in a system so injurious to the one, so debasing, and productive of so much misery to the other.

Taxes are a necessary and unavoidable consequence of established government. They are the price paid for the protection we receive in our persons and properties; and the importance and value of a firm and vigorous government augment, as a nation advances in civilization, opulence, and refinement. A nation may be compared to a large family, which

cannot be vitally injured by whatever amount of their common property is laid out for their common benefit; which, like waters diverted from their course, fertilize, and soon return to their natural channel. It is not easy to pronounce the just limit of taxes; the proportion their extreme operation should bear to the whole produce of the lands and capital of a nation. Was it possible to exhibit a country at the height of civilization and refinement, suddenly deprived of its laws and government, the people governed by the feeble restraints of virtue, or the more powerful impulses of vice, the value and importance of any kind of rule would be considered great—that of a good government, of wise and equal laws, inestimable. This being universally admitted, no pecuniary sacrifice can be considered too great to maintain and preserve them when possessed—and it is therefore difficult to prescribe any legal or natural limit to taxation, but its faithful administration in securing and promoting the complicated interests that are embraced by the civil government of a free country. At present in Great Britain, about an eighth of the produce of its lands and capital may comprise its aggregate revenue. In fact, traders of every denomination, whether in the produce of land or wares, may be said to pay little or no taxes; as the nature and principles of business

fully instruct them to turn over the taxes they advance upon the consumers, by an augmentation of price upon the commodities with which they supply them. The increase of charge in consequence of a tax, is by no means limited to its specific amount; it may sometimes be nearly doubled, but it is more frequently charged three or fourfold to the consumer. No government, in framing a system of taxes, ever contemplated that they should operate in this way; and though it is just that the person advancing the tax in the first instance should be amply indemnified, he should receive no more; as the odium of the additional exaction is justly enough perhaps charged to the government for their remissness, or that of their servants, in not sufficiently guarding against it. The first object of laws, and government, is personal preservation and security; the next, but more multifarious, that of private right. But there is no justification for unnecessarily augmenting the pressure of a tax on its way to the consumer, as it is universally practised; an imposition to which governments appear in general entirely regardless, and zealous only for their own immediate interest. Amongst the innumerable proofs which may be adduced of this, the tax upon leather is not the least in point. Previous to the operation of the present duty, the price of shoes was

six shillings and sixpence, or three half-crowns the highest. The same immediately rose to ten shillings and sixpence and twelve shillings, and have so continued, though the actual duty upon the leather does not I am persuaded exceed sixpence. The adulteration of foreign wines and spirits, and the consequent frauds committed upon the public and the revenue, are infinitely more extensive and incalculable in their amount. In short, throughout every department of our taxes, there appears to be a preconcerted and well devised system, acted upon by all descriptions of venders, in a manner to elude detection, for the purpose of imposing upon the consumer, and defrauding the revenue; which ample experience has fully manifested no vigilance can suppress, or penalties overawe. The amount and progress of the national debt has been a perpetual source of alarm to speculative politicians; but the truth gradually develops itself—that national debt and national prosperity, like parallel lines, must ever proceed in even progress. Since the creation of national stock, it has been considered the only secure depository of the pecuniary acquisitions of the public, upon which they can rely in every exigency. Was it possible for this nation, by any effort it could make, to redeem the whole of its national debt, it is not paradoxical to assert, that it would operate fatally; resulting from the assured

conviction, that the whole capital of the same would be transferred to enrich foreign countries. Were we to estimate the solvency of this country by the numerical amount of its debt, the result would be totally fallacious by any means of comparison; we must therefore be content to do so by its fields; its manufactures, and commerce—its power and rank in the scale of nations.

In how far one generation is in justice bound to pay the debts of that which preceded it, is a subject that admits of much disquisition. That the public faith once pledged should be maintained inviolate, has been held a principle in financial economy, with which no consideration of national economy or convenience is permitted to interfere. It is however, it must be confessed, the result of a selfish motive, of that expediency which render mankind engaging, to those who supply their necessities. It is asserted, and I firmly believe truly, that the operation of the sinking fund has been a mere delusion. To imagine that it could be productive of any beneficial consequences, looking to the multitude of political events since its commencement, must proceed upon calculations beyond the compass of most understandings. The whole revenue of a state should doubtless be applied to its natural purposes; in aid, to its full extent, of the annual ex-

penditure; as it is only when the same is absolutely stationary that any salutary consequences can result from a sinking fund. It may indeed operate beneficially for the stockholder, of which we have incontrovertible evidence, but not for the community.

I have already said that it is of infinite importance to prevent the payment of taxes being by any means evaded. When the ultimate burden of a tax, meant to attach to the profits of trade, is transferred to the consumer, or other taxes are unduly augmented upon him by the vender, it is not easy to enumerate the consequences that ensue. In fact the establishment of a new, or additional tax, is, by the trader, made a specious or safe cover for extensive extortion; exercised as I have already said, upon a system of general and almost impenetrable combination.

It is quite fallacious to ascribe our alleged agricultural embarrassments to the pressure of taxes, as they only affect them in common with the rest of the community. As to the malt tax, asserted to press so peculiarly upon them, it may with equal truth be asserted, that the East India Company, or the growers in China, pay the tax upon tea, or the West India planters that upon rum, as that the agricultural monopolists, or landed interest, are burdened with the

duty upon malt. Indeed I am most fully persuaded, that did government come to the resolution to yield to their clamours, and repeal that tax, the sheet anchor of our finances, it would be productive of the very same result with the last corn bill. All who ascribe the present moderate price of agricultural produce, to any other cause than a succession of favourable seasons, and abundant harvests, are only deceived themselves, or have an interest to deceive others. What are the objects to be attained from encouraging commerce and manufactures; they cannot be solely confined to increase our revenue, and enrich our merchants and manufacturers, but also to diffuse their beneficial influence throughout every gradation and department of the state?—All this has been amply done, and more, and yet the landed interest, and monopolists, are dissatisfied, because they cannot also effect the impossibility of sustaining bread, and all the other indispensable necessities of life, at a price beyond what is prescribed by the indulgent beneficence of Providence.

Upon the subject of paper currency, as being in some degree connected with the agricultural distresses complained of, I shall merely remark, that, when issued to represent real value and no more, it answers all the purposes of species; but when the facility of



commanding paper currency is so great as to raise the price of the common articles of barter and consumption above their natural level, by the double operation of enabling the seller to withhold them longer from market, and the buyer to go to market with a larger quantity of paper, it becomes, to the extent of this excess, pernicious and detrimental to the best interests of a state. To meet and correct this great evil, and to place the circulation of this country on a footing with that of the other nations of Europe, is the object of what is called MR. PEEL'S bill. The proper and natural purpose of paper currency, I will again observe, is not to supplant the precious metals, as it unfortunately did for so long a period in this country, imparting an artificial value to our soil and all its productions, but to represent them. But how could it be said without an insult to common sense, to represent that which could not be had for it, and that was worth a third more than it represented. In fact, nothing could be more absurd and fallacious, than to insert upon a piece of paper that twenty shillings is payable on demand; and when presented for payment, to have an Act of Parliament thrust into your hand, in lieu thereof. In ordinary life, was such a practice attempted, it would very properly be designated by

the epithet of swindling. Was not its effect upon all our foreign relations tantamount to this, as we could not deceive our continental neighbours, however wrapt in our own imaginary opulence, who would only barter for our paper at its value in solid metal? And because ministers have wisely and firmly encountered this mighty evil, and given this country an opportunity to contemplate its real situation, and to rely upon its actual resources, their measures, we are told, have precipitated the ruin of agriculture, and tended to elevate the monied interest. For my own part I would rejoice exceedingly, that bank notes became as scarce as gold formerly was; as nothing could more effectually contribute to reform the imperfections of our agricultural system, and deal a finishing blow to monopoly.

I shall conclude this short tract with a brief view of the comparative produce and advantages of farms of 50 acres and under, and those of 100 acres and upwards. The labour of one man, and two horses, is the usual calculation for each 50 acres of land in the occupation of the monopolist, according to the fashionable scientific system of husbandry. From this economy of human and animal labour, the monopolist can never exceed a third of his land under a corn

crop; and even to accomplish this, he is obliged to have recourse to artificial composts—a system at variance with nature, and pregnant with many evils; however ardently recommended by the late agricultural board, and all the disciples of that heterogeneous school; imparting a factitious aspect to our agriculture, absorbing capital, and infecting the soil with all those baneful and poisonous diseases so fatal to the produce of our fields. The immediate effect of so great a saving of labour, must, as already remarked, be apparently extremely advantageous to the proprietor of the land; regardless of the future, exulting in his accession of income, and insensible to the wound he inflicts on the bosom of that country which he professes to love. It enables the monopolist, under peculiar circumstances, to pay in additional rent what would with infinitely more permanent benefit to himself, his landlord, and his country, be expended in providing plain, inartificial, manure, as it is a position never to be transgressed with impunity, that the extent of a farm should ever be strictly conformable to the liberal supply of this indispensable article. The profits accruing to the monopolist from this system, must, it is evident, be very limited upon a contracted scale; and, like a speculative trader, he finds his only

safety and advantage to consist in extending the bounds of his monopoly to the utmost limit of his capital and credit, and often a great deal further, as a little experience discovers to him, that in the ratio in which he can accomplish this, the greater will be his control over the price of every agricultural production, not only in his own immediate district, but throughout the kingdom; and madly persisting in his visionary system, in pursuit of a shadow that eludes his grasp, he is eager to exclude foreign grain for ever from our markets; but in the conflict, he is at length forced to acknowledge his past delusion, and to prostrate himself at the feet of his outraged and injured country for relief. What a malevolent and false prophet he would have been pronounced, who would have dared to have foretold, in 1810, so unlooked for a catastrophe!

Let us now turn our attention to the economy of the laborious husbandman of 50 acres and under, who, according to the phraseology of the monopolist, is not entitled to the appellation of farmer; but who is in reality the most useful, valuable, and important, member of society. The entire labour and attention of at least six persons, often a greater number, is altogether occupied in the cultivation of a farm of this extent; and

if their dependance upon its various produce is great, their exertions are great in proportion, to render it productive. Together with their united labour, that of at least two horses is added; there is also a due proportion of milch cows, young store, sheep, &c.—so that a sufficient quantity of farm-yard dung is produced for all the rational purposes of agriculture. Monopoly is quite foreign to the economy of a farm of this description; consequently all its produce, consisting of grain, butter, cheese, veal, poultry, pigs, &c., &c., that can be spared, is sent to market; and it is not unworthy of observation, that the last items, so important in themselves in contributing so much towards domestic comfort, are considered totally beneath and unworthy the attention of the monopolist. And hence their excessive price in a country where they should abound upon the most reasonable terms.

Perhaps the most important advantage that would result from the limited system of husbandry I have ventured to recommend, is—that we might again behold a virtuous and industrious generation rise up amongst us, uncontaminated by the vices, profligacy, and dissipation, to which it is to be lamented so great a proportion of that class of people, together with their families, are subjected, who have been driven to

seek shelter and employment in our manufacturing cities and towns; the sad but common prelude, and preparation, towards consigning themselves and their unhappy offspring to the abominable and degrading precincts of a parish workhouse, and the detestable protection, and humiliating control, of parish officers—the last and lowest stage of human degradation.



*Finis.*

## SUPPLEMENT.

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THE following important communication, made by MR. J. M. RODWELL, of Barnham, in Suffolk, to the Committee of the House of Commons upon agricultural distress, is subjoined as a supplement to the preceding observations. From this statement, which carries absolute conviction upon the face of it, the position which I have feebly attempted to illustrate, is incontrovertibly demonstrated—that *agricultural distress does not* proceed from the pressure of *taxes*; as, in the year 1820, they were only in the proportion of £36, to the various other outgoings amounting to £1667. upon a farm of 360 acres, of which the rent (£500.) forms so prominent an item. The tithe upon MR. RODWELL'S farm (£75.) must be esteemed moderate; neither are the rates (£53.,) which I have endeavoured to trace to their legitimate source, to be considered excessive; but it is evident that his *rent* is at least (by £140.) too high, as twenty shillings per acre is more than almost any land is worth at the present moment, subject to tithes, rates, &c. &c. The subjoined statement also furnishes a very striking demonstration of the inhumanity and impolicy of the prevailing system of agricultural monopoly; for, if that farm was occupied by seven husbandmen, forty two persons at least would derive their support from it, which, at the moderate calculation of £15. per head, would amount to £640.—no less than £219. more than it appears MR. RODWELL expended on labour during 1820—and which would, by so much, not only diminish the poor's rates, but consume the superabundant produce which the monopolists assert has an effect upon our markets so injurious to their interests. It is, therefore, quite obvious that the landed proprietors and clergy, have alone the power to relieve agricultural distress; as the same, as far as it does exist, proceeds from their exaction. Let not then the sufferers, and the community, continue longer the dupes of selfish and fallacious doctrines, advanced solely for the purpose of diverting attention from the incontrovertible facts—that the alleged distresses of our agriculturists is to be attributed to the superabundant munificence of Providence, to supplicate which our daily orisons ascend to heaven; and that the *actual evils* that afflict them, result altogether from the unfeeling monopoly of our lands, and the insatiable cupidity of its proprietors.

*Outgoings upon a Farm; consisting of 280 acres of arable land, 27 of mead, 22 of pasture, and 34 of woodland—a single horse chaise, two riding horses, and eleven cart horses to pay taxes for, besides windows.*

Years ending Michs.	Rent.	Tithe.	Rates.			Taxes.			Labour.			Blacksmith.			Collar Maker.		
	£.	£.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.
1817	500	75	73	5	6	40	5	0	505	9	6	23	1	1	4	16	0
1818	500	75	61	2	2	34	16	9	513	3	3	28	18	6	7	7	8
1819	500	75	60	8	0	40	2	0	442	10	7	25	10	1	5	11	6
1820	500	75	53	1	8	36	0	10	421	11	5	2	18	0	6	15	6

# OUTGOINGS continued.

Years ending Michmas.	Wheelwright.			Seed.			Team.			Interest.			TOTAL.		
	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.
1817	20	14	7	176	17	6	200	4	0	300	0	0	1919	11	2
1818	16	0	10	149	17	10	171	12	0	270	0	0	1827	19	0
1819	6	13	10	208	2	6	257	8	0	243	0	0	1864	17	3
1820	16	19	4	185	1	0	164	9	0	210	7	0	1703	4	3

# PRODUCE.

Years ending Michs.	Corn.			Turnips.			Layers.			Mead, Pasture, and Wood.			TOTAL.		
	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.
1817	2228	3	11	98	12	0	174	0	0	126	0	0	2656	15	1
1818	1398	3	3	47	15	0	276	8	0	126	0	0	1848	6	3
1819	1444	1	10	131	5	0	100	0	0	126	0	0	1807	6	10
1820	.....			119	12	6	108	0	0	126	0	0	.....		

1817.

	£.	s.	d.
Produce ....	2656	15	1
Expenses ..	1919	11	2
Profit .....	£ 737	3	11

1818.

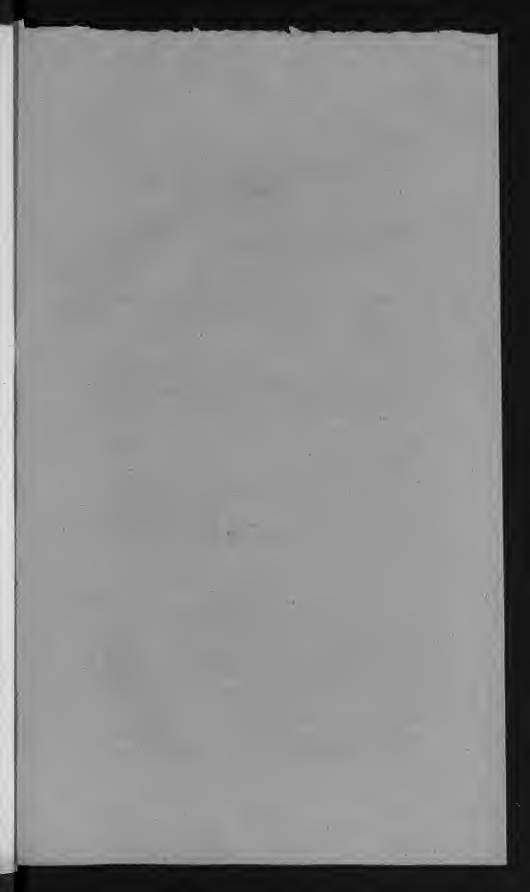
	£.	s.	d.
Produce ....	1848	6	3
Expenses ..	1827	19	0
Profit .....	£ 20	7	3

1819.

	£.	s.	d.
Expenses ....	1864	7	3
Produce ....	1807	6	10
Loss .....	£ 57	0	5

ERRATA.—Page 6, for *transplanted* read *transported*.—Page 14, for *pitiabie* read *pitiful*.—Page 16, for *incapability* read *inability*.—Page 35, for *inartificial* read *homely*.









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